

NON-DEPARTMENTAL Reserves: Non-Dedicated and Dedicated Budgets

Reserves - Non-Dedicated Balance accounts represent the estimated resources which remain undesignated for current or future appropriation. These accounts provide for cash flow requirements during the fiscal year. This estimate appears in the budget for balancing purposes only. These funds cannot be expended without specific authorization by the City Council.

Reserves - Dedicated Balance accounts represent the estimated resources which have been established as the result of contributions to the specific reserve for future appropriation needs. Dedicated reserves provides for cash flow requirements during the fiscal year. This estimate appears in the budget for balancing purposes only. These funds can only be transferred for expenditure based on authorization by the City Council.

Financial Summary of Reserves - All Funds	FY08 Adopted
General Fund	
Non Dedicated	\$ <u>5,944,581</u>
Dedicated	
Police Forfeit Reserve Pre 12/06/00	\$ 219,423
Police Forfeit Reserve Post 12/6/00	34,913
Police Forfeit Reserve Post	<u>66,134</u>
Total Reserves - General - Fund 100	\$ 6,265,051
Street Fund	
Non Dedicated	\$ <u>303,330</u>
Dedicated	
Bicycle Reserve	\$ <u>61,102</u>
Total Reserves - Street - Fund 201	\$ 364,432
Special Revenue Fund	
Dedicated	
Hulda Durham Reserve	\$ 1,473
Library Gifts and Memorial Reserve	<u>40,064</u>
Total Reserves - Special Revenue - Fund 204	\$ 41,537
Dedicated	
Tourism Promotion Reserve	\$ 36,894
Art Alley Reserve	<u>7,500</u>
Total Reserves - Transient Room Tax - Fund 208	\$ 44,394

Financial Summary of Reserves - All Funds	FY08 Adopted
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Building Code Fund		
Dedicated		
Operating Reserve	\$ <u>1,213,482</u>	
Total Reserves - Building Code - Fund 224		\$ 1,213,482
Fire Local Option Levy		
Dedicated		
Operating Reserve	\$ <u>517,564</u>	
Total Reserves - Fire Local Option Levy - Fund 235		\$ 517,564
Bancroft Redemption Fund		
Non Dedicated	\$ <u>1,336,014</u>	
Total Reserves - Bancroft Redemption - Fund 305		\$ 1,336,014
Sewer Capital Projects Fund		
Non Dedicated	\$ <u>2,045,813</u>	
Total Reserves - Sewer Capital Projects - Fund 409		\$ 2,045,813
Regional Wastewater Revenue Bonds Capital Projects Fund		
Dedicated	\$ <u>8,221,870</u>	
Total Reserves - Reg.Wastewater Rev Bonds Cap Projects - Fund 412		\$ 8,221,870
Development Assessment Capital Fund		
Dedicated		
Assessment Service Reserve	\$ 866,979	
Assessments Finance Reserve	<u>540,168</u>	
Total Reserves - Development Assessment Capital - Fund 419		\$ 1,407,147
Development Projects Fund		
Non Dedicated	\$ <u>1,151,370</u>	
Dedicated		
SDC Facilities Reserve	\$ 257,862	
Capital/Ed Reserve	172,463	
Corporate Way Pond Rehab Reserve	<u>35,200</u>	
Total Reserves - Development Projects - Fund 420		\$ 1,616,895
Drainage Capital Fund		
Non Dedicated	\$ <u>363,938</u>	
Total Reserves - Drainage Capital - Fund 425		\$ 363,938

Financial Summary of Reserves - All Funds	FY08 Adopted
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Police Building Bond Capital Project Fund		
Non Dedicated	<u>\$ 484,000</u>	
Total Reserves - Police Building Bond Capital Project- Fund 428		\$ 484,000
Regional Wastewater Capital Fund		
Dedicated		
Equipment Replacement Reserve	\$ 5,570,480	
Capital Reserve	<u>18,202,270</u>	
Total Reserves - Regional Wastewater Capital - Fund 433		\$23,772,750
Street Capital Fund		
Dedicated		
South 42nd St., Main-Jasper Road	<u>\$ 60,365</u>	
Total Reserves - Street Capital - Fund 434		\$ 60,365
SDC Storm Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 1,509,639</u>	
Total Reserves - SDC Storm Improvement - Fund 440		\$ 1,509,639
SDC Sanitary Reimbursement Fund		
Dedicated		
SDC Reserve	<u>\$ 112,857</u>	
Total Reserves - SDC Sanitary Reimbursement - Fund 442		\$ 112,857
SDC Sanitary Improvement Fund		
Dedicated		
SDC Reserve	<u>\$ 14,212</u>	
Total Reserves - SDC Sanitary Improvement - Fund 443		\$ 14,212
SDC Regional Wastewater Reimbursement Fund		
Dedicated		
SDC Reserve	\$ 2,939,270	
SDC Contingency Reserve	<u>1,240,000</u>	
Total Reserves - SDC Regional Wastewater Reimbursement - Fund 444		\$ 4,179,270
SDC Regional Wastewater Improvement Fund		
Dedicated		
Improvement SDC Reserve	\$ 3,820,428	
SDC Contingency Reserve	<u>2,555,000</u>	
Total Reserves - SDC Regional Wastewater Improvement - Fund 445		\$ 6,375,428

Financial Summary of Reserves - All Funds**FY08 Adopted**

SDC Transportation Reimbursement Fund

Dedicated \$ 236,400**Total Reserves - SDC Transportation Reimbursement - Fund 446** \$ **236,400**

SDC Transportation Improvement Fund

Dedicated \$ 1,144,594**Total Reserves - SDC Transportation Improvement - Fund 447** \$ **1,144,594**

Sewer Operations Fund

Non Dedicated \$ 85,352

Dedicated

SRF Loan Reserve \$ 73,218

SRF Loan Reserve Sewer 280,000

SRF Loan 96 Reserve 288,679**Total Reserves - Sewer Operations - Fund 611** \$ **727,249**

Regional Wastewater Fund

Non Dedicated \$ 8,327,461**Total Reserves - Regional Wastewater - Fund 612** \$ **8,327,461**

Ambulance Fund

Non Dedicated \$ 173,672**Total Reserves - Ambulance - Fund 615** \$ **173,672**

Drainage Operating Fund

Non Dedicated \$ 699,447**Total Reserves - Drainage Operating - Fund 617** \$ **699,447**

Booth-Kelly Fund

Non Dedicated \$ 828,132**Total Reserves - Booth-Kelly - Fund 618** \$ **828,132**

Regional Fiber Consortium Fund

Non Dedicated \$ 24,867**Total Reserves - Regional Fiber Consortium - Fund 629** \$ **24,867**

Insurance Fund

Non Dedicated \$ 3,148,999**Total Reserves - Insurance - Fund 707** \$ **3,148,999**

Financial Summary of Reserves - All Funds	FY08 Adopted
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Vehicle and Equipment Fund

Dedicated

Equipment Replacement Reserve	\$ 56,270
Telephone Lease Reserve	<u>129,879</u>
Non Departmental Reserves	186,149

Computer Equipment Reserves:

City Manager's Office	\$ 8,565
Legal and Judicial (Municipal Court)	24,312
Human Resources Department	27,984
Finance Department	29,842
Information Technology Department	263,306
Fire Department	90,740
Police Department	258,549
Library Department	33,631
Public Works Department	214,702
Development Services Department	<u>47,065</u>
Total Computer Equipment Reserves	998,696

Vehicle and Equipment Reserves:

City Manager's Office	\$ 7,102
Fire Department	1,236,154
Police Department	556,881
Public Works Department	2,052,338
Development Services Department	<u>42,754</u>
Total Vehicle and Equipment Reserves	3,895,229

Total Reserves - Vehicle and Equipment - Fund 713 **\$ 5,080,074**

SDC Administration Fund

Dedicated	<u>\$ 4,610</u>
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Total Reserves - Administration - Fund 719 **\$ 4,610**

Total Reserves **\$80,342,163**

Summary by Type of Reserve:

Non Dedicated	\$24,916,976
Dedicated	<u>55,425,187</u>

Total Reserves * **\$80,342,163**

* The FY08 Adopted Reserves reflects an increase of \$23,713,750 or 41.88% more than the FY07 Adopted Reserves.